

with respect to any qualifying individual unless the TIN of such individual is included on the return claiming the credit."

(C) EXTENSION OF PROCEDURES APPLICABLE TO MATHEMATICAL OR CLERICAL ERRORS.—Section 6213(g)(2) (relating to the definition of mathematical or clerical errors) is amended by striking "and" at the end of subparagraph (D), by striking the period at the end of subparagraph (E) and inserting ", and", and by inserting at the end the following new subparagraph:

"(F) an omission of a correct TIN required under section 21 (relating to expenses for household and dependent care services necessary for gainful employment) or section 151 (relating to allowance of deductions for personal exemptions)."

(D) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply with respect to returns the due date for which (without regard to extensions) is on or after the 30th day after the date of the enactment of this Act.

(2) SPECIAL RULE FOR 1995 AND 1996.—In the case of returns for taxable years beginning in 1995 or 1996, a taxpayer shall not be required by the amendments made by this section to provide a taxpayer identification number for a child who is born after October 31, 1995, in the case of a taxable year beginning in 1995 or November 30, 1996, in the case of a taxable year beginning in 1996.

On page 486, between lines 21 and 22, insert:

(D) COMPARABLE ESTATE AND GIFT TAX TREATMENT.—

(1) ESTATE TAX.—

(A) IN GENERAL.—Subsection (a) of section 2107 is amended to read as follows:

"(a) TREATMENT OF EXPATRIATES.—

"(1) RATE OF TAX.—A tax computed in accordance with the table contained in section 2001 is hereby imposed on the transfer of the taxable estate, determined as provided in section 2106, of every decedent nonresident who is an expatriate if the expatriation date of the decedent is within the 10-year period ending with the date of death, unless such expatriation did not have for 1 of its principal purposes the avoidance of taxes under this subtitle or subtitle A.

"(2) CERTAIN INDIVIDUALS TREATED AS HAVING TAX AVOIDANCE PURPOSE.—For purposes of paragraph (1), an individual shall be treated as having a principal purpose to avoid such taxes if such individual is a covered expatriate.

"(3) DEFINITIONS.—For purposes of this subsection, the terms 'expatriate', 'expatriation date', and 'covered expatriate' have the meanings given such terms by section 877A."

(B) CREDIT FOR FOREIGN DEATH TAXES.—Subsection (c) of section 2107 is amended by redesignating paragraph (2) as paragraph (3) and by inserting after paragraph (1) the following new paragraph:

"(2) CREDIT FOR FOREIGN DEATH TAXES.—

"(A) IN GENERAL.—The tax imposed by subsection (a) shall be credited with the amount of any estate, inheritance, legacy, or succession taxes actually paid to any foreign country in respect of any property which is included in the gross estate solely by reason of subsection (b).

"(B) LIMITATIONS ON CREDIT.—The credit allowed by subparagraph (A) for such taxes paid to a foreign country shall not exceed the lesser of—

"(i) the amount which bears the same ratio to the amount of such taxes actually paid to such foreign country in respect of property included in the gross estate as the value of the property included in the gross estate solely by reason of subsection (b) bears to the value of all property subjected to such taxes by such foreign country, or

"(ii) such property's proportionate share of the excess of—

"(I) the tax imposed by subsection (a), over  
"(II) the tax which would be imposed by section 2101 but for this section.

The amount applicable under clause (i) or (ii) shall be reduced by the amount of any credit allowed under section 877A(i).

"(C) PROPORTIONATE SHARE.—For purposes of subparagraph (B), a property's proportionate share is the percentage of the value of the property which is included in the gross estate solely by reason of subsection (b) bears to the total value of the gross estate."

(C) EXPANSION OF INCLUSION IN GROSS ESTATE OF STOCK OF FOREIGN CORPORATIONS.—Paragraph (2) of section 2107(b) is amended by striking "more than 50 percent of" and all that follows and inserting "more than 50 percent of—

"(A) the total combined voting power of all classes of stock entitled to vote of such corporation, or

"(B) the total value of the stock of such corporation."

(2) GIFT TAX.—

(A) IN GENERAL.—Paragraph (3) of section 2501(a) is amended to read as follows:

"(3) EXCEPTION.—

"(A) CERTAIN INDIVIDUALS.—Paragraph (2) shall not apply in the case of a donor who is an expatriate if the expatriation date of the donor is within the 10-year period ending with the date of transfer, unless such expatriation did not have for 1 of its principal purposes the avoidance of taxes under this subtitle or subtitle A.

"(B) CERTAIN INDIVIDUALS TREATED AS HAVING TAX AVOIDANCE PURPOSE.—For purposes of subparagraph (A), an individual shall be treated as having a principal purpose to avoid such taxes if such individual is a covered expatriate.

"(C) CREDIT FOR FOREIGN GIFT TAXES.—The tax imposed by this section solely by reason of this paragraph shall be credited with the amount of any gift tax actually paid to any foreign country in respect of any gift which is taxable under this section solely by reason of this paragraph. The amount of such credit shall be reduced by the amount of the credit allowed under section 877A(i).

"(D) DEFINITIONS.—For purposes of this paragraph, the term 'expatriate', 'expatriation date', and 'covered expatriate' have the meanings given such terms by section 877A."

On page 486, line 22, strike "(d)" and insert "(e)".

On page 487, line 19, strike "(e)" and insert "(f)".

On page 487, line 23, strike "(f)" and insert "(g)".

On page 488, line 21, strike "(d)(1)" and insert "(e)(1)".

On page 501, strike lines 16 through 25, and redesignate the subsequent paragraphs accordingly.

On page 512, strike lines 1 through 11, and insert:

"(1) EFFECTIVE DATE.—Except as otherwise expressly provided, any amendment made by this section shall take effect as if included in the provision of the Revenue Reconciliation Act of 1990 to which such amendment relates.

On page 521, line 6, strike "(1)" and insert "(1) IN GENERAL.—"

On page 521, line 13, strike "(2)" and insert "(2) EFFECTIVE DATE.—"

On page 571, line 5, strike "contribution to" and insert "distribution from".

## THE TEAMWORK FOR EMPLOYEES AND MANAGEMENT ACT OF 1996

### DORGAN AMENDMENT NO. 4437

Mr. DORGAN proposed an amendment to the bill (S. 295) to permit labor

management cooperative efforts that improve America's economic competitiveness to continue to thrive, and for other purposes; as follows:

Strike all after the enacting clause and insert the following:

### SECTION 1. SHORT TITLE.

This Act may be cited as the "Teamwork for Employees and Management Act of 1995";

### SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress finds that—

(1) the escalating demands of global competition have compelled an increasing number of American employers to make dramatic changes in work-place and employer-employee relationships;

(2) these changes involve an enhanced role for the employee in workplace decision-making, often referred to as "employee involvement", which has taken many forms, including self-managed work teams, quality-of-worklife, quality circles, and joint labor-management committees;

(3) employee involvement structures, which operate successfully in both unionized and non-unionized settings, have been established by over 80 percent of the largest employers of the United States and exist in an estimated 30,000 workplaces;

(4) in addition to enhancing the productivity and competitiveness of American businesses, employee involvement structures have had a positive impact on the lives of those employees, better enabling them to reach their potential in their working lives;

(5) recognizing that foreign competitors have successfully utilized employee involvement techniques, Congress has consistently joined business, labor, and academic leaders in encouraging and recognizing successful employee involvement structures in the workplace through such incentives as the Malcolm Baldrige National Quality Award;

(6) employers who have instituted legitimate employee involvement structures have not done so to interfere with the collective bargaining rights guaranteed by the labor laws, as was the case in the 1930s when employers established deceptive sham "company unions" to avoid unionization; and

(7) the prohibition of the National Labor Relations Act against employer domination or interference with the formation or administration of a labor organization has produced uncertainty and apprehension among employers regarding the continued development of employee involvement structures.

(b) PURPOSES.—It is the purpose of this Act to—

(1) protect legitimate employee involvement structures against governmental interference;

(2) preserve existing protections against deceptive, coercive employer practices; and

(3) permit legitimate employee involvement structures where workers may discuss issues involving terms and conditions of employment, to continue to evolve and proliferate.

### SEC. 3. LABOR PRACTICES.

Section 8 of the National Labor Relations Act (29 U.S.C. 158) is amended by adding at the end thereof the following new subsection:

"(h)(1) The following provisions shall apply with respect to any employees who are not represented by an exclusive representative pursuant to section 9(a) or 8(f):

"(A) It shall not constitute or be evidence of an unfair labor practice under section 8(a)(2) for an employer to meet with the employees as a group, or to meet with each of the employees individually, to share information, to brainstorm, or receive suggestions or opinions from individual employees, with respect to matters of mutual interest, including matters relating to working conditions.

“(B) It shall not constitute or be evidence of an unfair labor practice under section 8(a)(2) for an employer to assign employees to work units and to hold regular meetings of the employees assigned to a work unit to discuss matters relating to the work responsibilities of the unit. The meetings may, on occasion, include discussions with respect to the conditions of work of the employees assigned to the unit.

“(C) It shall not constitute or be evidence of an unfair labor practice under section 8(a)(2) for an employer to establish a committee composed of employees of the employer to make recommendations or determinations on ways of improving the quality of, or method of producing and distributing, the employer's product or service and to hold regular meetings of the committee to discuss matters relating to the committee. The meetings may, on occasion, include discussions with respect to any directly related issues concerning conditions of work of the employees.

“(2) The provisions of paragraph (1) shall not apply if—

“(A) a labor organization is the representative of the employees as provided in section 9(a);

“(B) the employer creates or alters the work unit or committee during any organizational activity among the employer's employees or discourages employees from exercising the rights of the employees under section 7;

“(C) the employer interferes with, restrains, or coerces any employee because of the employee's participation in or refusal to participate in discussions with respect to conditions of work, which otherwise would be permitted by subparagraphs (A) through (C) of paragraph (1); or

“(D) an employer establishes or maintains a group, unit, or committee authorized by subparagraph (A), (B), or (C) of paragraph (1) that discusses conditions of work of employees who are represented under section 9 without first engaging in the collective bargaining required by this Act.

“(3) An employee who participates in a group, unit, or committee described in subparagraph (A), (B), or (C) of paragraph (1) shall not be considered to be a supervisor or manager because of the participation of the employee in the group, unit, or committee.”.

#### KASSEBAUM AMENDMENT NO. 4438

Mrs. KASSEBAUM proposed an amendment to the bill, S. 295, *supra*; as follows:

Strike all after first word and insert the following:

#### 1. SHORT TITLE.

This Act may be cited as the “Teamwork for Employees and Managers Act of 1995”.

#### SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress finds that—

(1) the escalating demands of global competition have compelled an increasing number of employers in the United States to make dramatic changes in workplace and employer-employee relationships;

(2) such changes involve an enhanced role for the employee in workplace decision-making, often referred to as “Employee Involvement”, which has taken many forms, including self-managed work teams, quality-of-worklife, quality circles, and joint labor-management committees;

(3) Employee Involvement programs, which operate successfully in both unionized and nonunionized settings, have been established by over 80 percent of the largest employers in the United States and exist in an estimated 30,000 workplaces;

(4) in addition to enhancing the productivity and competitiveness of businesses in

the United States, Employee Involvement programs have had a positive impact on the lives of such employees, better enabling them to reach their potential in the workforce;

(5) recognizing that foreign competitors have successfully utilized Employee Involvement techniques, the Congress has consistently joined business, labor and academic leaders in encouraging and recognizing successful Employee Involvement programs in the workplace through such incentives as the Malcolm Baldrige National Quality Award;

(6) employers who have instituted legitimate Employee Involvement programs have not done so to interfere with the collective bargaining rights guaranteed by the labor laws, as was the case in the 1930's when employers established deceptive sham “company unions” to avoid unionization; and

(7) Employee Involvement is currently threatened by legal interpretations of the prohibition against employer-dominated “company unions”.

(b) PURPOSES.—The purpose of this Act is—

(1) to protect legitimate Employee Involvement programs against governmental interference;

(2) to preserve existing protections against deceptive, coercive employer practices; and

(3) to allow legitimate Employee Involvement programs, in which workers may discuss issues involving terms and conditions of employment, to continue to evolve and proliferate.

#### SEC. 3. EMPLOYER EXCEPTION.

Section 8(a)(2) of the National Labor Relations Act is amended by striking the semicolon and inserting the following: “: *Provided further*, That it shall not constitute or be evidence of an unfair labor practice under this paragraph for an employer to establish, assist, maintain, or participate in any organization or entity of any kind, in which employees who participate to at least the same extent practicable as representatives of management participate, to address matters of mutual interest, including, but not limited to, issues of quality, productivity, efficiency, and safety and health, and which does not have, claim, or seek authority to be the exclusive bargaining representative of the employees or to negotiate or enter into collective bargaining agreements with the employer or to amend existing collective bargaining agreements between the employer and any labor organization, except that in a case in which a labor organization is the representative of such employees as provided in section 9(a), this proviso shall not apply.”.

#### SEC. 4. LIMITATION ON EFFECT OF ACT.

Nothing in this Act shall affect employee rights and responsibilities contained in provisions other than section 8(a)(2) of the National Labor Relations Act, as amended.

### AUTHORITY FOR COMMITTEES TO MEET

#### COMMITTEE ON ARMED SERVICES

Mrs. KASSEBAUM. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet at 9:30 a.m. on Tuesday, July 9, 1996, in open/closed session, to receive a report on the bombing of United States military facilities in Saudi Arabia on June 25, 1996.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### COMMITTEE ON ARMED SERVICES

Mrs. KASSEBAUM. Mr. President, I ask unanimous consent that the Com-

mittee on Armed Services be authorized to meet at 4 p.m. on Tuesday, July 9, 1996, in open session, to consider the nomination of Mr. Andrew S. Effron to be a judge of the U.S. Court of Appeals for the Armed Services.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### SELECT COMMITTEE ON INTELLIGENCE

Mrs. KASSEBAUM. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on Tuesday, July 9, 1996, at 8 a.m. to hold a closed hearing on intelligence matters and 11:30 a.m. to hold an open hearing on intelligence matters.

The PRESIDING OFFICER. Without objection, it is so ordered.

### ADDITIONAL STATEMENTS

#### TRIBUTE TO PETER J. MORGERA AND HIS SERVICE TO THE AIR FORCE

Mr. SMITH. Mr. President, I rise today to pay tribute to Alc. Peter J. Morgera of Stratham, NH. Last Tuesday, this courageous young man fell victim to a tragic act of terrorism at the United States military complex in Dhahran, Saudi Arabia. Peter leaves behind his parents, Richard and Diane, and his two brothers, Tommy and Michael. He honored his country by serving overseas in Saudi Arabia and his family and community will miss him greatly.

Peter, a 25-year-old flight mechanic, was one of 19 American servicemen who lost their lives just 2 weeks ago when a truck bomb detonated outside military housing in Dhahran, Saudi Arabia. This blast which, in addition to taking the lives of Peter and 19 others, wounded 270 and was the worst incident of terrorism since the attack in Beirut in 1983. Peter, who was scheduled to return home on June 30, had served his country for 3 years in the Air Force.

Peter was a 1990 graduate of Exeter Area High School and is described by those who knew him as a great person, a hard worker, and someone who was always ready to lend a hand. When remembering Peter, his family and friends invariably mention his strong sense of community spirit and compassionate nature. He always did everything he could to help people when they needed it. At age 16, Peter began working with the Stratham Volunteer Fire Department and his fellow firefighters described him as extremely reliable and an excellent co-worker. One of the many ways he served the community was through teaching fire prevention at area schools. Peter had the kind of love for family and community this country is built upon, and it is individuals such as him that make this country great.

Peter's memory will be one of leadership and charity. He chose not to ignore the needs of those around him but to help meet those needs. Whether